## Form 4. LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

## **COMMITTEE NOTE (1991)**

This form is derived from former Official Form No. 9.

In conformity with Rule 1007(d) and in recognition of the notice function served by this list under rule 4001, governmental units must be listed if they are among the creditors holding the 20 largest claims.

Rule 1008 requires all lists to be verified or contain an unsworn declaration conforming with 28 U.S.C.  $\S$  1746.

## 1992 COMMITTEE NOTE

The form has been amended to delete reference to the specific subsection of 11 U.S. C. § 101 in connection with the definition of the term "insider." Section 101 of the Bankruptcy Code contains numerous definitions, and statutory amendments from time to time have resulted in the renumbering of many of its subsections. The more general reference will avoid the necessity to amend the form further in the event of future amendments to § 101.